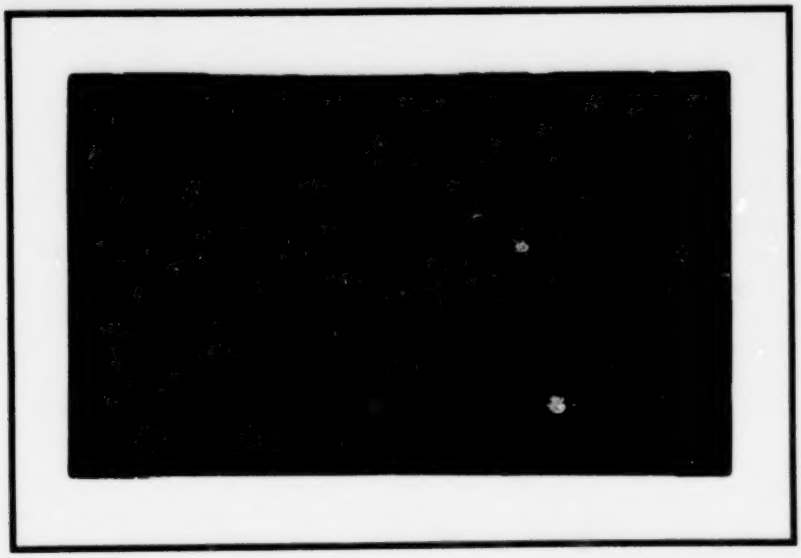

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IPB REVISITED -- AND NO LONGER ELUSIVE:

A Public Sector Case Study of Integrated Planning, Budgeting and Control

by

Walter Baker
University of Ottawa
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Walter Baker, University of Ottawa

INTRODUCTION

There is a previously-published case of mine, "The Elusive IPB System,"[1] where "IPB" stands for Integrated Planning and Budgeting. Written shortly after four years as an Assistant Deputy Minister with the federal Department of Public Works, the case documents our efforts to design and implement an integrated planning and budgeting system, and addresses how and why the system eluded us.

Since moving back to life as a university professor, I have continued to be involved with IPB. In 1980 and 1981 I went to Ghana, to assist in developing an Integrated Planning, Budgeting and Control (IPBC) process for use by the Ghana Institute for Management and Public Administration in its work with the Ghanaian public service.[2] Subsequently, we tested out the process in three major ministries, and are at present exploring the prospects for its service-wide implementation. In 1985, I led the design of an IPBC process tailored to the needs of a major Ontario municipality, the City of Gloucester, and during 1986 guided its implementation.

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1 Walter Baker, "The Elusive IPB System," with Teacher's Guide, Institute of Public Administration of Canada, Case Series, Toronto, 1977.

2 Walter Baker and Koffi Baffour, Integrated Planning, Budgeting and Control for the Ghanaian Public Service, Ghana Institute for Management and Public Administration, Accra, Ghana, 1986.

The purpose of this second case is to describe the integrated planning, budgeting and control process we implemented in the City of Gloucester, and show how we went about the implementation. The rationale for IPBC is given and its merits assessed, with such assessment drawing upon experience with IPBC in Gloucester and Ghana, and with IPB in Public Works.

UNDERLYING ASSUMPTIONS

As its name implies, IPBC is an integrated approach to an organization's planning, budgeting and control. It was designed on the assumption that effective managers will explicitly or implicitly base their planning and budgeting on the answers to

TABLE I: THE BASIC PLANNING QUESTIONS

	Question	Relevant Type of Planning
1.	Where am I trying to get to and, more precisely, what concrete results am I expecting to achieve?	Results Planning
2.	What action will be required to produce my targeted results, in term sof preferred operations, activities and programs?	Action Planning
3.	To carry out this action, what is the most appropriate resource base in terms of the quality, quantity, mix and acquisition cost of resources?	Resource Planning
4.	To assure the availability of the identified resources, what will I need in the way of capital and operating budtets, and on what cash flow schedule?	Budget Planning
5.	How will I stay in control of the operations I put in place?	Control Planning

five key questions, each of which will lead in turn to a particular type of planning. Table I displays the questions and related types of planning.

A second assumption underlying IPBC is that these five types of planning cannot be carried out satisfactorily in isolation from each other. Each leads to the other, in the sequence shown in Table I, and each is considered only tentative until all five have been completed, reworked as necessary, and harmonized into an integrated set of plans. The budgeting of IPBC is results-oriented, therefore. "Committed results" is the basis -- and the only basis -- for planned action, so that no action is planned except in the service of the results plan, and "planned action" is the only basis for resourcing. If nothing is resourced that does not appear in the action plan, and the resource plan is the only basis for budgeting, it follows that nothing will be budgeted for that is not in the results plan.

IPBC is an integrated process in five additional ways. First, it requires that the planning of one hierarchical level be integrated with that of the levels immediately above and below, and with that of any other level with which the unit interacts. Secondly, it requires that planning be integrated horizontally across jurisdictional boundaries. The intent of these first two requirements is that the planning for a particular organizational unit will be carried out with an awareness of necessary or valuable vertical and horizontal linkages. Thirdly, IPBC is multi-year and requires, therefore, integration from year to

year; the planning has a strategic as well as operational orientation, with operational plans and budgets being developed, normally, to cover a five-year period. Fourthly, because IPBC is supported by the processes of several managerial support units where these exist - for example, planning, finance, human resource management, and information handling - there needs to be appropriate integration of the functioning of such processes with IPBC and of the various inputs to IPBC from such units. Finally, IPBC requires that the planning, budgeting and control processes for each unit and the organization as a whole take into consideration current and foreseeable relations with the external environment, and is coordinated where feasible with the planning, budgeting and control processes of other organizations with which the organization must interact.

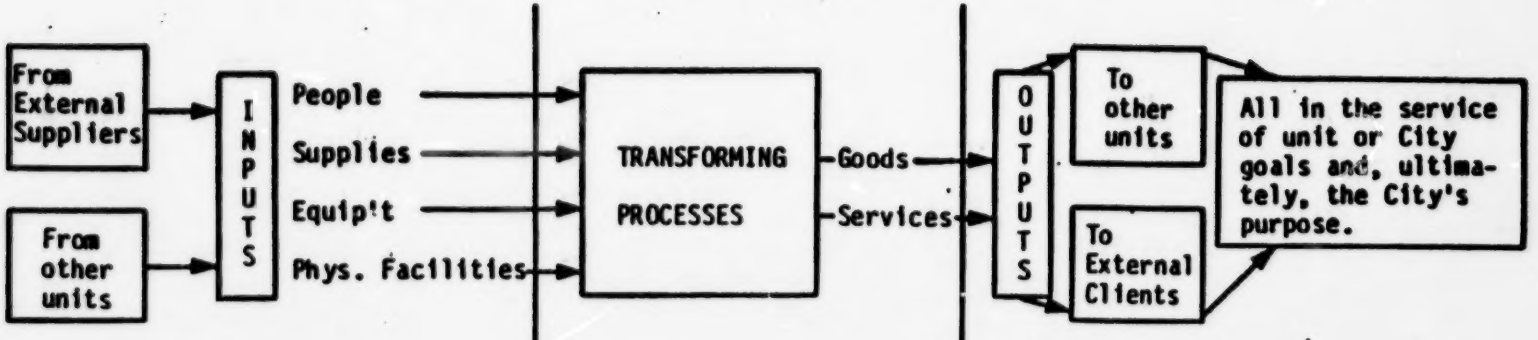
In custom-tailoring IPBC for Gloucester, careful consideration was given to what could reasonably be expected of managers in terms of their general performance and their specific contribution to organizational productivity. In this respect, and of direct and immediate relevance to IPBC, it was assumed to be a reasonable and indeed necessary expectation of managers that they would discharge certain managerial responsibilities. These include playing a leading role in clarifying and articulating the directions of their units, strategically and operationally; identifying the action required in pursuit of their chosen directions and organizing it appropriately; attending carefully to issues of resource mobilization, deployment and control; pro-

viding behaviorally-sensitive leadership to ongoing operations once implemented, and remaining aware of operational performance in order to carry out corrective planning or take corrective action where required. It will become clear, later, that with the exception of "behaviourally-sensitive leadership," IPBC is structured to provide the planning base for each of these key managerial responsibilities, while the leadership factor is taken into account in the underlying philosophy of IPBC and the style with which it is approached.

In tying IPBC to productivity improvement, we took the position that public sector productivity is a function of the three factors of effectiveness, efficiency and economy. Managers would be optimally productive, we assumed, when they were "doing the right thing" (effectiveness); "doing it right" (efficiency), and "doing it with the right resources, acquired at the right price" (economy). Diagram I shows how these terms apply, operationally, and shows also the direct relationship of effectiveness with results planning, efficiency with action planning, and economy with resource planning. Because the three Es never operate in isolation from each other, and because overall productivity is a function of the productivity of each unit and each operating level acting in harmony, we saw the commitment of IPBC to an integrated approach as being especially relevant to productivity.

In addition to linking IPBC to productivity improvement, we saw it as the essential base for a meaningful accountability

DIAGRAM I **OPERATIONAL EFFECTIVENESS, EFFICIENCY, AND ECONOMY**



"ECONOMY"

Resources of appropriate quality, quantity and mix, acquired at the best possible price

"EFFICIENCY"

Obtaining an optimal ratio between inputs and outputs

(O/I)

"EFFECTIVENESS"

Producing goods and/or services that are optimal, in terms of their quality, quantity and mix, given the goals they are intended to serve and, in turn, having goals that are optimal in terms of the higher goals and Corporation purpose they serve

"Doing it with the right resources, acquired at the right price" ← **"Doing the thing right"** ← **"Doing the right thing"**

Resource Planning ← Action Planning ← Results Planning

process. We worked from the position that such a process required at least four things. First, the basis against which managerial performance is to be judged must be reasonably clear, in terms of assigned responsibilities and the concrete results expected in a given time period -- and results planning is intended to assure this. Secondly, the manager must have the capacity to perform, which implies that authority levels and resourcing will be consistent with expected results; action planning, resource planning, and budget planning are intended to assure that there is a close correspondence between committed results and the capacity to deliver. Thirdly, meaningful accountability ensures that decisions on what is realistic in terms of results expectations, and what is required in the way of authority and resources, are the result of open and active dialogue between those involved in the accountability relationship, so that accountability rests on a negotiated accountability contract rather than on top-down direction, and the IPBC process is deliberately structured to assure this. Finally, meaningful accountability requires that the parties to the accountability relationship be kept aware of what is actually happening once implementation begins, so that the terms of the negotiated contract can be adjusted, in a flexible and timely way, if performance demonstrates this to be required -- and control planning is designed to ensure that, in advance of implementation, managers plan for the performance measurement and evaluation processes needed for effective ongoing control.

In summary, then, IPBC was designed in Gloucester to provide the planning base for results-oriented, productive and accountable management. It was not intended to be a rigid system, requiring that managers learn precisely and by rote how to perform within it. Rather, it was a structured approach to planning, budgeting and control designed to support managers of a very significant range of performance capability and able, therefore, to be carried out at performance standards ranging from very rudimentary to extremely advanced. Designed to correspond with what effective managers do naturally, when they are functioning in a reasonably systematic way rather than merely fire-fighting or managing by crisis, it was to be very carefully protected against systemitis; rigid adherence to "the system" was not to take precedence over the effective, flexible managing IPBC was intended to support.

THE SIX-STAGE PROCESS

Diagram II, following, shows the six stages of the IPBC process. While the diagram was prepared to support IPBC in the City of Gloucester, the six stages constitute the process no matter in what organizational setting it is applied. In brief, the six stages proceed as follows, taking a full year and comprising, therefore, the Planning Year.[3]

STAGE ONE: Corporate Strategic Planning, which normally takes place over a three-month period. Because Gloucester's

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[3] The process identifies 6 years: the Planning Year, followed by the Budget Year (or Implementation Year), followed in turn by Budget Year + 1, through Budget Year + 4.

budget year was the calendar year, this stage began in January and ended around the end of March.

The purpose of Stage One is to prepare the Corporate Strategic Plan, but tentatively only and subject, therefore, to probable adjustment during a later stage. The Corporate Strategic Plan captures, as clearly as possible, the intended strategic directions to be taken over the upcoming 5-year planning period, including the strategic priorities to be pursued. It includes a statement of the organization's mission, identifies by title the key areas where results are to be sought in pursuit of the mission, and gives the primary objective and any secondary objectives related to each key results area.

DIAGRAM II
The Six Stages of the IPBC Process

Stage	Schedule
I. Corporate Strategic Planning	**January toMarch**
II. Setting Corporate Budget Year Priorities and Resourcing Guidelines	**April to Mid-May**
III. Development of Departmental Strategic Plans, Priorities and Guidelines	**Mid-May to Mid-June**
IV. Operational Planning by Responsibility Centre	**Mid-June to Mid-September**
V. Budget Formalization, Review and Approval	**Mid-September to Mid-November**
VI. Implementation, Planning and Control	**Mid-November, on**

Very deliberately, the statements of mission and objectives

are broad-gauged and open-ended. They reveal in general terms where the organization is heading, and provide the strategic umbrella under which, subsequently, concrete goals can be developed. They contain no precise results targets, however, nor specific performance dates.

As its name implies, the Corporate Strategic Plan is an instrument of corporate management, and deals with the organization as a whole in its broader and longer-term environments. Addressing key issues of corporate resourcing, and addressing also environmental challenges, opportunities and threats, it represents the best judgement of corporate management on why the organization exists and where it intends to head in the next five years, in light of its values and changing external and internal environments.

Involved in this stage are the members of corporate management -- and in Gloucester a key decision made at the outset was that corporate management consisted of the elected 7-member Council and the members of senior management, sharing together responsibility for giving direction to a multi-million dollar municipal corporation. A subsequent "roll-down"and "roll-up" process gave every manager a chance to review and address the appropriateness of the Corporate Strategic Plan.

STAGE TWO: Establishing Corporate Budget Year Priorities and Guidelines, lasting approximately six weeks.

Gloucester's Corporate Strategic Plan covered a full five year planning period and addressed the upcoming Budget Year only

to the same extent as all other years. One purpose of Stage Two was to establish -- and again tentatively -- which of the identified strategic priorities were to be pursued within the Budget Year and hence needed to be provided for within the upcoming budget. The second and very important purpose was to provide dollar and person-year guidelines for each of the key results areas of the municipality.

With the Corporate Strategic Plan in hand, and the statement of Corporate Budget Year Priorities and Resourcing Guidelines, each program head was expected to have a reasonably clear idea of what was intended to happen, overall, and how this affected his[4] area directly in terms of the new strategic priorities he was expected to pursue, and the budget and funded positions he would be allocated to support ongoing activities and the new priorities. Because he had participated actively in the decisions of both stages, moreover, he was aware of the rationale behind the priorities and guidelines.

At this point corporate management, functioning collegially as a group, left the process temporarily, to re-enter it again in the fall to review the results of the subsequent stages of the process and make further inputs of its own.

STAGE THREE: Developing Second Level Strategic Plans, Priorities and Guidelines, lasting approximately four weeks. This stage focusses on the organization's major units which, in Gloucester, were called departments. Each department head was a

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4 Gloucester had no women at senior management levels.

member of corporate management.

During this stage each of Gloucester's department heads, working with his operating managers, was charged with developing a Departmental Strategic Plan and, in turn, Departmental Budget Year Priorities and Guidelines. Each member of the particular department's management team received copies of the Corporate Strategic Plan and the Corporate Budget Year Priorities and Guidelines. The department head was expected to make certain these were understood and accepted as a starting point for departmental planning. He was also expected to make clear that the decisions they embodied would remain tentative, until their feasibility and desirability had been tested by operating managers and any operational insights and concerns arising through such testing communicated to corporate management.

By the end of Stage Three each operating manager was expected to understand where the Department was heading over the next five years, in the context of where the Corporation overall was heading, and to have a clear sense of the Department's priorities for the upcoming budget year and which of these would fall within his area of responsibility. He was also to have a clear sense of how the resources the Corporation intended to allocate to the Department would be shared out among its different responsibility centres and, particularly, what his own dollar and staff ceilings would be.

STAGE FOUR: Operational Planning, lasting approximately three months. During this stage each operating manager is

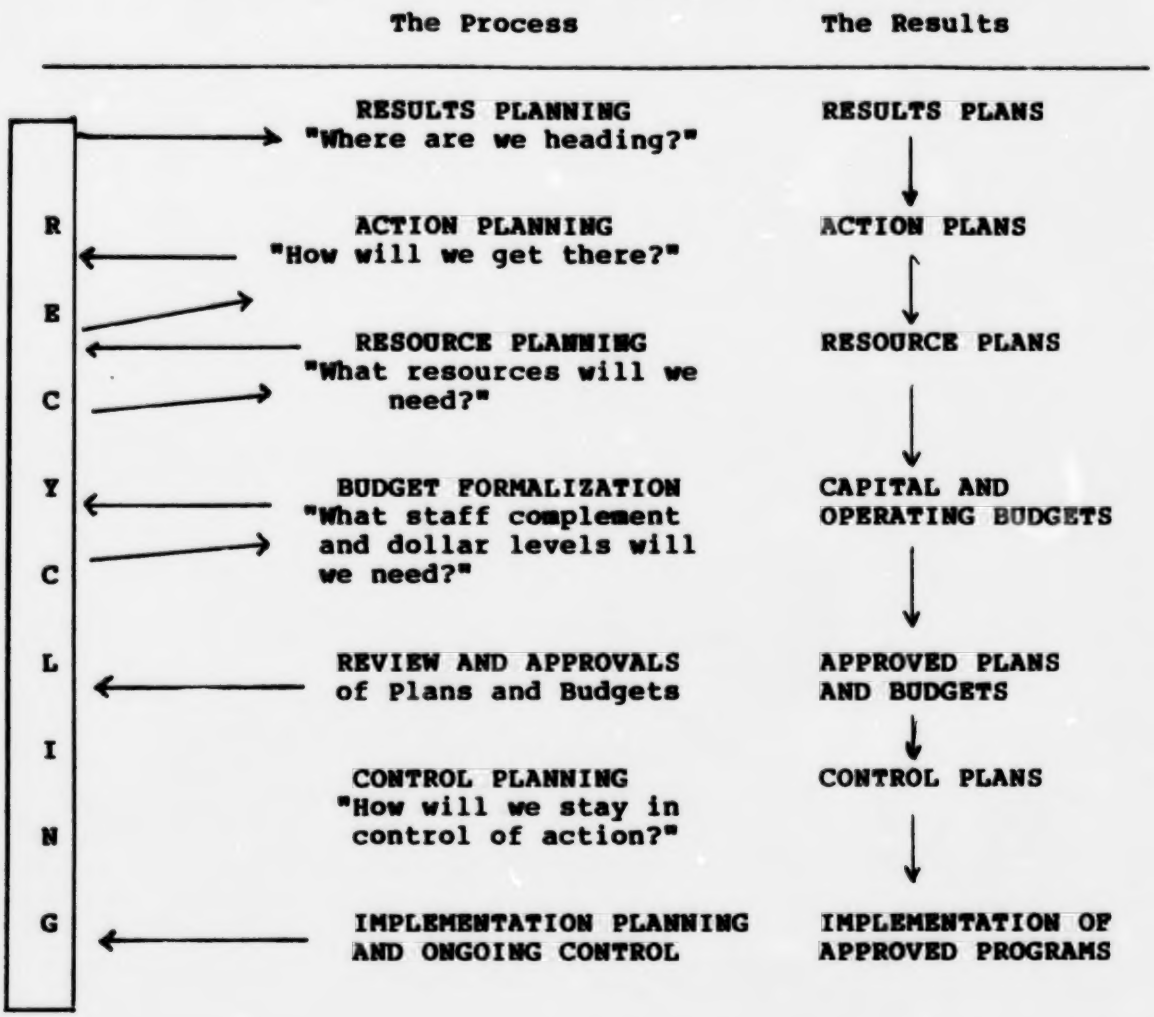
charged with developing a Results Plan, Action Plan, Resource Plan, Capital and Operating Budgets, and a Control Plan. (See Diagram III). In doing so he is meant to ensure that his requested budgets can be tied back directly to the commitment to results embodied in his results plan, and justified if requested through presentation and review of his action and resource plans.

In Gloucester, it was the responsibility of each department head to oversee this operational planning process. Each manager was held directly accountable for the operational planning of his unit, however, and for integrating his planning with the operational planning of other units.

By the end of this stage each operating manager had determined the overall strategic directions of his responsibility centre, in the context of the corporate and departmental strategic plans, and decided on the concrete operational results for which he was prepared to be held accountable if his budget request was approved. In doing so, he had been required to look carefully at the expectations placed on him regarding new strategic directions, given the costs related to approved ongoing activities. It was at the operating level, therefore, that proposed strategic priorities were tested for feasibility against the demands of ongoing operations.

The message conveyed to operating managers was that existing operations were not sacrosanct. Capable results, action and resource planning were meant to produce costed priorities for the responsibility centre as a whole. Such priorities were to cover

DIAGRAM III: THE OPERATIONAL PLANNING PROCESS



strategic as well as ongoing ones, and it was anticipated that in the competition for resources existing operations would at times lose out to strategic priorities. It was also expected that corporate and departmental management, during the upcoming Stage Five, would discover that unless their resourcing guidelines were adjusted, or ongoing activities reduced in number or quality, certain of the new strategic directions could not be resourced.

STAGE FIVE: Budget Formalization and Approval, lasting approximately three months. This is the stage when budgets are reviewed, adjusted as required, and subsequently approved.

In Gloucester, by the conclusion of Stage Four each operating manager was to have developed a results-oriented budget, based on prior results, action and resource planning. These budgets and the related commitments to results were then the focus of review by the department's management team, meeting as a group. The review focussed on such concerns as whether corporate and departmental priorities had been included and the resourcing guidelines respected; whether appropriate cross-linkages had been established within the department among the plans of individual operating managers, and whether, more generally,the department's composite Operational Plan made good sense and could be defended as it continued up the decision hierarchy.

With operational planning coordinated appropriately within each department, the next step was a meeting of department heads, chaired by the Chief Administrative Officer. At this meeting the operational plan for each department was reviewed and, again,

with the same concerns of respect for corporate priorities and guidelines, cross-linkages, and overall desirability and feasibility. It was at this meeting that any concerns with the Corporate Strategic Plan, Corporate Budget Year Priorities and the established Resourcing Guidelines were addressed.

Those department heads wanting to see priorities and/or guidelines adjusted, or needing direction on the relative priority of designated ongoing activity and proposed new strategic directions, presented their concerns for consideration by the Department Heads Committee. It was accepted that this committee was not a decision forum; decisions were reserved for a later meeting of the corporate management team. The meeting, however, did give each department head the chance to test out his concerns and proposed solutions with managerial colleagues, and gave the CAO the opportunity to see and react to the total picture, with the result that some reworking took place before the fall meeting of corporate management.

Prior to the fall meeting, which we termed the "Provisional Budget Review Session," the Chief Administrative Officer and the Director of Finance assembled a provisional budget, as one outcome of the operational planning process. In doing so they made careful note of any proposed or requested deviations from the Corporate Strategic Plan, Budget Year Priorities and Resourcing Guidelines. All members of corporate management received the provisional budget and any supporting material, for advance review.

The outcome of the Provisional Budget Review Session was a set of directions (no longer guidelines), representing Council decisions on the proposed deviations. It was in conformity with these directives that the City's budget for the upcoming year was formalized by the Director of Finance, working with department heads. It was then submitted to Council for final review and, ultimately, for approval.

During Stage Five, also, the control plans of operating managers were to have been reviewed by their department heads and, as appropriate, by the Department Heads Committee. By this stage implementation responsibilities were becoming clear, and operating managers knew, therefore, what they would be called upon to control in the upcoming budget year. Only where controls were of a corporate management nature were they to be brought before the corporate management group.

STAGE SIX: Implementation Planning and Control, extending throughout the upcoming budget year. This is the stage during which approved plans are implemented.

In Gloucester, as a result of the first five stages every manager, from corporate managers to first-line operating managers, was expected to have a reasonably clear sense of the organization's strategic directions. Within each department (major unit) every operating manager was expected to have a sense, also, of the department's strategic directions, and to have made an accountable commitment to producing targeted outputs from the operations he managed. The resources he had been

formally assigned, through the budget process, were intended to support his operations adequately, and he would have received the authority to proceed.

Accordingly, during Stage Six it was the responsibility of each operating manager to carry out any detailed planning required for implementation, put operating controls in place, and ensure that the necessary action was taken on an appropriate schedule. All of this provided the base for subsequent performance review and appraisal, including checking results achieved against commitments.

Stage Six runs parallel with Stages One through Five of the next planning year because, once implemented, IPBC is intended to be continuous. For example, corporate strategic planning is never completed; all that happens is that, at periodic intervals, formal plans result from the process. Moreover, it is understood and expected that a continuous strategic planning process could lead to significant revision of the existing Corporate Strategic Plan. What is true of strategic planning is true, equally, of operational planning.

To conclude this section, in its essence IPBC is an approach to an organization's planning, budgeting and control processes that starts with corporate management, works down through the organization to include all its major units and every responsibility centre, and then works up again to the corporate management level. This roll-down/roll up process involves only those who need to be involved at any particular stage, but where

collegial decision-making is a decided asset the process provides for this. The primary aim is to foster results-oriented managing, so that to the extent feasible every decision-maker has an appropriate sense of the organization's purpose, objectives and concrete goals and is contributing effectively to their achievement. As a secondary aim, it fosters results-oriented budgeting, in order that resource allocation can be tied directly to committed results. Its philosophy and style is highly participative, so that it places considerable value on frank and open dialogue and on collaboration across jurisdictional boundaries.

IMPLEMENTING IPBC

Experience with Public Works, Ghana and the City of Gloucester has provided the basis for two central conclusions about IPBC. The first is that, properly implemented, it can be of very significant value in the managing of public organizations, both large and small and of greatly differing levels of managerial sophistication. The second is that it is not at all easy to implement, and even when implemented may not survive beyond the time those who championed its implementation leave the organization. In this section the implementation process followed in Gloucester is addressed, and some implementation guidelines are presented, leaving to the conclusion an assessment of IPBC's value.

Gloucester's Implementation Process

Our first move toward IPBC in Gloucester was a 2 1/2 day workshop with the City's senior managers, organized by the

Director of Personnel to explore the rationale for and nature of results-based budgeting. Going beyond the intended agenda, we used the workshop to test out IPBC's acceptability in a Gloucester context. When managers endorsed the approach, strongly, on the understanding that it would be developed carefully to avoid any suggestion of systemitis, the Chief Administrative Officer arranged a dinner meeting with Council, followed by a 3-hour briefing and discussion session. The end result of these first two sessions was a commitment by the City to invest in the development of a plan to introduce IPBC -- but with no commitment to move to IPBC until this first plan had been reviewed carefully by Council.

Council did decide to go ahead with implementation. It was strengthened in this decision by the expressed willingness of the Ontario Ministry of Municipal Affairs and Housing to provide funding support to the further development and phased implementation of IPBC. This provincial support was provided under Municipal Action '85, a program which had as its objective the improvement of management practices in local government, through supporting pilot projects and path-breaking initiatives. One condition placed on the Ministry's support was that Council commit itself to active involvement in the process, and Council made such a commitment.

With the decision to proceed, the two first steps were to create a Council/staff committee to oversee the project and to transfer a very competent staff member from the City's Planning

Department to the Office of the Chief Administrative Officer and appoint him Coordinator, Corporate Planning and Budgeting. We judged this second step to be absolutely vital. While I had been retained as project leader for a two-year period, we wanted from the outset to ensure that IPBC would take firm root in Gloucester and outlive the involvement of an external consultant.

The next several months were spent developing the process,and capturing it in manual form. This proved to be a challenging task, on both counts. In developing the process we had to walk ourselves through each stage of the roll-down/roll-up sequence, to see who would need to do what, when, in conjunction with whom. We wanted to keep the process as simple as we possibly could, and the time demands on everyone to a minimum; at the same time, we wanted the process to provide for effective planning, budgeting and control as well as to ensure a significant degree of integration among these processes themselves and across responsibility centres. We had to come to terms, for example, with what we meant by strategic and operational planning, and whether strategic planning had to occur at more than the corporate level -- and there were dozens upon dozens of similar decisions to be made as we began to flesh IPBC out in implementable detail.

We did reach the stage, finally, when we believed we had designed a process that would meet the municipality's needs, even though we knew that considerable fine-tuning would have to take place once implementation began. However, we now faced the

difficult task of committing the process to writing, in clear manual form, both for orientation purposes and to serve as a guide to Council members and managers as we proceeded. In attempting this we realized, very early, that there was no way of capturing IPBC in writing sufficiently clearly that the manual, alone, would be sufficient to guide the implementation process. We came to see the primary value of the manual, therefore, as being a reference source for those who had been introduced to IPBC in a hands-on workshop, and coached directly in the early stages of implementation. While the manual was important, because it provided a common reference point and consolidated our many decisions on the process, it could not stand alone.

With the process designed and committed to manual form, if incompletely, the next important step was to brief the Council/staff steering committee and, with their concurrence, to begin to introduce the process to managers. For such introduction we used the approach of setting up, first, a 2 1/2 day workshop for each of two groups of 25 managers. We decided these first workshops would <u>not</u> be on IPBC but, rather, on the managerial challenges facing the City.

I led these managerial workshops and used them to identify the issues managers believed had to be addressed if the City's overall productivity was to be improved significantly. Towards the close of each workshop I outlined the basic tenets of IPBC and it became clear, in both workshops,that an effective IPBC process would deal with over 85% of the identified issues. That

was a vital discovery, and made by managers themselves with very minimal guidance beyond stating the question: "If we did implement IPBC in a way that was congenial to managers, with competent staff support, how many of your identified managerial issues would it address?" Identifying in this way the possible role IPBC could play, managers saw its relevance to their own responsibilities rather than as yet another budgeting system driven by the Finance Department.

We then distributed the manual, and scheduled two workshops on IPBC itself - and, again, each of 2 1/2 days. A special IPBC workshop was organized for the corporate management group, to precede the workshops for operating managers. This first workshop gave us the opportunity to test both the manual and our workshop approach with the group that would lead the first stage of implementation. On the whole, the workshops went very well. A difficulty we experienced, however, was the lack of fully-developed Gloucester case examples. It was something of a Catch-22 situation. We needed teaching material drawn from hands-on experience with IPBC in Gloucester itself (Public Works and Ghanaian examples being received politely at best). To obtain that material, however, we needed to get into the process.

With a positive assessment of the workshop results we were ready to move into actual implementation -- and, by now, we were nearing the end of our first year. Two unfortunate and totally unforeseeable events had led to a hiatus in the project in mid-

year.[5] Even without these events, however, the preparatory stage would have been a lengthy one, given the complexity of what we were attempting and our determination to move off on the right foot.

As described earlier, the first implementation stage was the development of the Corporate Strategic Plan, and we did produce such a plan within the forecast three-month period. Its form, moreover, paralleled the form we had outlined in the manual. Yet the process itself was a truncated version of what we had planned, in the sense that because of time pressures we did not develop certain background material we knew would have helped the decision-making significantly, and in the further sense that we found it necessary to make even fewer demands on the time of Council members than the already brief use of their time we had planned.

During this first stage we came to see how important it is in IPBC to have solid staffing support available to decision-makers at crucial stages -- never to make decisions, but to do everything possible to expedite them. We also discovered the value of an experienced "scribe,"[6] who could capture readily

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[5] The incumbent mayor died, and the Chief Administrative Officer received a senior appointment with the Regional Municipality of Ottawa-Carleton. Both the mayor and CAO had strongly supported IPBC and we were fortunate that the Mayor's successor had earlier endorsed the project. The new CAO turned out, moreover, to have had prior experience with results-based budgeting and became a forceful proponent of IPBC.

[6] The word "scribe" is used to describe someone able to capture in writing what managers want to see stated, and in words they would use were they able to express themselves well in

what everyone wanted to see in the plan without in any way taking on the decision rights and responsibilities of corporate management. Then, too, we found a significant need for behavioural process skills, in dealing with interpersonal factors in group decision-making; someone had to guide everyone safely through some very frank interpersonal exchanges, and provide encouragement and clarification at certain points.

Although the Corporate Strategic Plan was a long way from being perfect, simply producing it in reasonable form was a vital step. The corporate management group was able to see what a good strategic plan might do, in terms of starting the rest of the planning and budgeting process off with appropriate top level direction. As a very valuable extra benefit, each department head could see where his department fitted alongside other departments, and what strategic directions were being pursued in each key results area. Moreover, wrestling with such components of strategic planning as a fiscal review, a staffing review and an environmental review was itself an important educational experience -- and while the resulting reviews rested on incomplete data, relatively hastily assembled, they were by no means valueless.

With completion of the Corporate Strategic Plan we began the roll-down process, in the detailed form shown in Diagram IV. Time or pressure caught up with us, and except in the case of one

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writing. For a number of competent managers, writing is not their forte and it would be most unfortunate if a lack of writing ability worked against the implementation of IPBC.

department we did not get down to the operating level in advance of the Provisional Budget Review Session. Nevertheless, we did have sufficient hands-on experience with all stages to permit presenting, below, a set of implementation guidelines. In relation to each guideline, certain cautions are also noted.

Implementation Guidelines

1. Establish, clearly, what is to be implemented

As a set of initials, IPBC can represent a myriad possible variants of the process outlined in this case. At its centre lies the conviction that every manager can, should and indeed to some extent always does plan, budget and control. IPBC's one essential element is the commitment to integrating these three processes. This requires moving sequentially through each of results planning, action planning, resource planning and budget planning, reworking the results as often as required to bring them into harmony from plan to plan to produce, finally, a results-based budget. If managers are producing their budgets in this way, and planning the controls required for effective implementation, they are carrying out IPBC at its most basic.

It is a matter of judgement how far an organization goes beyond this in tying level to level, unit to unit, and system to system, and in providing a carefully developed strategic framework within which operational planning can proceed effectively. Organizations are so prone to fragmentation, and there are such positive benefits from effective horizontal and vertical co-ordination, however, that organization-wide IPBC has a great deal

to commend it. Moreover, there is a basic order and system accompanying effective organization-wide IPBC which, once in place, permits the individual organizational components to move with some marked confidence in pursuit of their particular missions.

Once the crucial decisions have been made concerning the planned nature and scope of IPBC, it is essential to move into detailed planning of the nature outlined earlier in relation to Gloucester. In each of Public Works, Ghana and Gloucester it proved necessary, even starting from a solid understanding of the basic approach, to custom-tailor the IPBC process to its particular working environment. It is also necessary, of course, to flesh out the decisions on nature and scope into a set of principles, practices and working procedures.

There are three cautions related to this guideline. First, it is vital that "the best" never be allowed to become the enemy of "the good." If IPBC cannot be implemented in its entirety it can at least be implemented at its most basic, and if the results are far from perfect during the first attempts at implementation that is only to be expected. It needs to be kept in mind, also, that each of planning, budgeting and control, as noted earlier, can take place along a broad performance continuum, and there is always the potential for growth from small beginnings. Secondly, it is a mistake to move into IPBC too hastily and, as a result, on the basis of superficial preparation; while it is relatively simple to grow from an effective if modest beginning, it can be

very difficult to recover from an ill-conceived process clumsily implemented. Finally, and a pivotal caution, systemitis should never be allowed to get even a toe-hold -- and this is difficult, because IPBC is meant to bring in its train more systematic managing. IPBC can and should be systematic, but not to the extent that the imposed system, as spelled out chapter and verse in a manual, becomes jealously guarded against variations however constructive, and becomes more important, therefore, than the dynamic, iterative, judgmental, managerially-driven IPBC process itself.

2. Do everything possible to match response capacity with expectations

It seems a safe generalization that results-oriented approaches to managing -- of which there have been such widely-known ones as Management-by-Objectives (MBO), Managing-by Results (MBR), Planning-Programming-Budgeting-System (PPBS), and Zero-Based Budgeting (ZBB) -- have frequently run into very serious trouble when the effort has been to move them from the system designer's desk to the real organizational world. There are some very persuasive systems described in the management literature, so theoretically attractive one can reasonably wonder why they failed so often to take root, organizationally. One strong possibility is that their originators did not work hard enough, or with sufficient insight, to bridge the considerable gap between theory and managerial practice.

Normally, managers are neither theorists nor scientists.

They are artists and craftsmen, plying their own particular craft using techniques and methods acquired as they gain experience in managing. They are more likely to manage their way out of a process they find alien than they are to cooperate in implementing it -- and system originators can lack the managerial insight and capacity to, first, fashion a managerially-relevant process and, secondly, to manage its implementation effectively.

Investment in system design, development, and adjustment contributes to the required response capacity. A second contribution is to ensure that everyone expected to play a role has plenty of opportunity to understand what is expected of him or her, and to come to the realization, personally, that commitment to the process makes very good sense. It is then absolutely essential to assure to managers educational and staff support and the time they need to play their particular roles competently--and if this requires coaching support, or the support of a scribe then that, too, must be provided. The alternative -- and it is always an alternative -- is to lower expectations or redesign the process so that managers can become involved without such support.

In terms of related cautions, response capacity is so critical a factor in relative success that expectations of IPBC results should not be set at a level exceeding the capacity of the individuals involved in the process. Not everyone in a managerial position is a competent manager, for example, yet IPBC rests very heavily on managerial competence. While when properly

implemented it can improve the performance of all managers, at whatever competence level they enter the process, IPBC is no panacea; it is an approach of significant value to competent managers but no substitute for incompetence.

There are two additional important cautionary notes in relation to response capacity. First, wherever at all possible key decision-makers should not be allowed to stand aside from the process; their involvement can be critical in terms of the organization's overall IPBC capacity. Secondly, and expanding on the earlier caution concerning capacity, we should not fall into the trap of believing that everyone who attempts it can carry out IPBC satisfactorily. It does make special demands on managers and can highlight, in the starkest way, managerial inadequacies in any or all of planning, budgeting and control -- and inadequacies which, prior to IPBC, were not as apparent. Some managers, therefore, will need more than normal support if they are to play the role required of them in IPBC, while still others currently occupying managerial positions will never reach satisfactory performance levels.

3. Recognize the need for overall coordination and guidance

It was a very wise move, in Gloucester, to create the position of Coordinator, Corporate Planning and Budgeting and to staff it competently. Having the Coordinator report directly to the CAO was another sound decision, as it signalled to everyone the importance Council and the CAO placed on IPBC, and kept the CAO at the centre of the process.

Given the inherent fragmentation problem in organizations of any size, it is too much to expect individual managers to build all the necessary IPBC bridges across jurisdictional boundaries. If they attend to their own IPBC and establish the more obvious cross-linkages, that alone constitutes satisfactory performance against realistic standards. Accordingly, it helps greatly if whoever is the active managerial head of the IPBC process -- and in Gloucester it was the CAO -- has staff support in relation to coordination. To play this staff role well the Coordinator needs a thorough knowledge of IPBC as a process, and a knowledge beyond that required to work effectively with IPBC as a manager. If he does have this knowledge, he can also provide guidance and support to anyone who needs this; however, such support should be on the process itself rather than on substantive matters, as the latter are reserved to the decision-makers themselves.

In terms of cautions, it seems vital that the Finance function not be charged with providing overall coordination and guidance, even though IPBC is in part a budgeting system. Because it is <u>results-based</u> budgeting, and its integrative component is multi-faceted, a broad-gauged orientation is required of the coordinator. A second caution is that it not be introduced in a way that isolates it from existing systems, because of an exaggerated respect for territoriality. Again, the financial area is a good case in point, as is that of human resource management.

4. Be realistic on matters of time, and timing

We learned from the Gloucester experience how difficult it is to deal with issues of timing, working with a process which by its nature seeks effective coordination among a considerable number of processes and actors. It would be the rare organization where the decision-makers had enough slack time that they could accommodate the demands of IPBC very easily, until it generated its own special time-saving. In the normal situation, moreover, we are asking that a certain priority be given to IPBC over other demands which, to the individual concerned, may appear of equal or greater priority. This makes it essential that we manage the time demands of IPBC effectively.

In preparing Gloucester's Corporate Strategic Plan we made the mistake of scheduling a corporate management meeting before all our staff work had been completed and background materials prepared. Individual members of the group had no advance opportunity, therefore, to sharpen their own thinking about the issues we were to address. We lost some credibility, where we particularly needed it, because the time of very busy people was not used effectively.

There is an important distinction between "calendar time" and "involvement time," and spreading the first five stages of IPBC out over a full planning year is meant to provide for managing, very carefully, the time actually involved in the process. Of the three months it took to develop the Corporate Strategic Plan, the direct working involvement of members of

Council and certain other members of corporate management totalled only three days -- but these were critical days, and kept the process in the hands of the key decision-makers rather than in those of support staff whose time involvement was very much greater.

In terms of timing, it seems clear that the six stages of IPBC should follow the sequence shown in Diagram IV. It seems clear, also, that operational planning should proceed sequentially, with results planning as the base and control planning being reserved until the budget has been formalized. Yet these stages provide a rough framework, only, and there are many issues of timing both within and outside this framework. For example, the second year of the Gloucester process was an election year, so that from mid-year on it would have been unrealistic to have expected part-time Council members, caught up in municipal elections, to allocate significant time to IPBC. It would have been unrealistic, also, to have expected major decisions on new strategic directions to have been taken within six months of the election, or to have had all but the most critical of electorally-unpalatable decisions made.

It is unwise to expect the IPBC process to proceed on any rigorous schedule. It demands too much in the way of coordinated activity for this, and rigid scheduling is alien to the iterative, flexible and highly participative nature of IPBC. We should not presume too much, moreover, on the time available from the more senior decision-makers, however committed; many of them

DIAGRAM IV: TH

STAGES				
Stage I Corporate Strategic Planning	Council Priorities (Preliminary) Departmental Strategic Plans Fiscal and Staffing Assessment (Director of Finance and with Personnel) Environmental Review CAO's Office Program Reviews	CAO's Consolidation and Assessment	Review of Strategic Planning Material by Individual Council Member and Senior Manager	Spring Strategic Planning Session, Council Members and Department Heads
Stage II Corporate Budget Year Priorities/ Guidelines	Proposed Corporate Budget Year Priorities and Resourcing Guidelines, Prepared by CAO/Director of Finance	Department Head Review of Corporate Priorities and Guidelines POSSIBLE REWORKING	Council Review of Corporate Priorities and Guidelines	Council Approval of Corporate Priorities and Guidelines
Stage III Department Strategic & Statement of Priorities & Guidelines	Departmental Strategic Plan Updated by Department Head and Departmental Managers	Departmental Budget Year Priorities and Guidelines Developed by Department Head and Departmental Managers	Department Head Committee Reviews of Departmental Strategic Plans, Budget Year Priorities and Budget Year Guidelines POSSIBLE REWORKING	Departmental Strategic Plans, Priorities and Guidelines Circulated to all with a "Need to Kno
Stage IV Operational Planning	Responsibility for Operational Planning assigned by CAO and Department Heads	Each Operating Manager carries out operational planning	Department Head Consolidates into a Department Operational Plan POSSIBLE REWORKING	Review of Departmental Operational Plans by Department Head Committee
Stage V Budget Formalization & Approval	Material for Provisional Budget Session developed by CAO's Office and Director of Finance	Material reviewed by each Council Member and Department Head; concerns communicated to CAO/Department Heads	Fall Provisional Budget Review Session, attended by Council Members and Department Heads	Current Budget Formalized by CAO/Director of Finance
Stage VI Implementation Planning & Control	Implementation Responsibility Assigned	Responsible Manager develops Detailed Implementation Plans POSSIBLE REWORKING	Control of Ongoing Implementation	Performance Review and Appraisal including review of Operational Results against Commitments

E IPBC PROCESS, IN DETAIL

Formalization of Strategic Plan, by CAO's Office
Strategic Plan Revised by Department Heads
Council Review and Approval of Strategic Plan
POSSIBLE REWORKING

The Corporation's Strategic Plan, Budget Year Priorities and Guidelines circulated to all managers

Department Head Committee Review Current Budget
Current Budget Reviewed by Council
Council Approves Current Budget
POSSIBLE REWORKING

have very little discretionary time and a range of priorities competing for this. At the same time, we should not accept too readily the alibi of "not enough time"; good managers can usually re-order their commitments with sufficient notice, and commitment to dates can often be obtained if, again, there is sufficient lead-time, linked to judicious reminders as a critical date approaches. Finally, we should not schedule important get-togethers at inopportune times; simple courtesy as well as effective time management requires a special sensitivity to individual needs, wants, preferences and predilections when setting up meetings.

5. Put managers at the centre of IPBC

This guideline is applicable even though politicians are involved, because throughout most of the process IPBC is led by managers. It is particularly applicable, however, when considering the respective roles of managers and their support specialists.

Support specialists should not plan for an organization's decision-makers. This applies to both strategic and operational planning and, within operational planning, to each of results planning, action planning, resource planning, budget planning, and control planning. The resulting plans from these various planning processes represent a series of critical decisions that are meant to incorporate the best insights of decision-makers as artists and craftsmen -- and insights, moreover, that are the culmination of an iterative process through which we move

flexibly between and across the whole set of planning processes. This means, as already noted, that financial specialists are not conceded territorial rights over "the budget," because budgets are not simply formal sets of figures drawn together annually through an incremental updating of figures from previous years; they are, rather, managerial planning and control documents, oriented to achieving results.

6. If it is not feasible to move uniformly across all units, work first with the committed and the competent

We saw in Gloucester what had become evident, earlier, in both Public Works and Ghana; namely, that there can be considerable variation from manager to manager concerning the willingness to become meaningfully involved in IPBC and in the capacity to implement it once involved. Willingness and capacity moreover, do not go hand in hand, necessarily. Recognizing this, it seems a wise use of implementation resources to work, first, with those who are both committed and competent. A major reason is that managers who succeed in implementing IPBC discover the exceptional contribution it makes to managerial productivity; as a consequence, they become extremely valuable in bringing skeptical colleagues into the process. They also provide valuable, highly-relevant hands-on examples for use in upgrading the competence of others who, while committed, are finding the process difficult to master.

Commitment and competence are both critical ingredients of IPBC success. The commitment provides the applied energy

required for a demanding process. The competence assures at least the minimal level of performance required to implement the process, and as competence increases it improves the quality of the outputs from IPBC. It should be readily apparent that both strategic and operational plans can vary significantly in the quality of their content, as a function of the competence of those developing them. Accordingly, working first with those who are particularly competent assures earlier and more significant improvement in productivity -- and this, again, can both reinforce the commitment to IPBC and broaden the range of those willing to become meaningfully involved.

7 . Recognize that the strength of IPBC is at least in part a function of the strengths of each of the planning, budgeting and control processes

While the integrative aspect of IPBC is pivotal, what is integrated is the results from initially-separate processes. In seeking to implement IPBC, therefore, and to improve it once implemented, it is important to ensure that each of the elements is strong. Superb operational planning tied to weak strategic planning does not produce a median level of satisfactory IPBC but, instead , weak IPBC. Operational planning itself is a function of the strengths of each of the five types of planning of which it is composed, and superb results planning cannot compensate adequately, for example, for incompetent resource planning. There are various elements to the total IPBC process, therefore, each of which needs to be addressed competently.

8. Build into the process the special features of iteration, recursion, continuity and flexibility

IPBC is very deliberately iterative in nature. It is not a linear process, marching steadily from point to point through all six stages, but constantly circles back on itself as experience with one stage provides new insights in relation to previous stages and leads, therefore, to a re-working of earlier decisions. It is also a recursive process, in that what occurs at one level and in one situation can and does recur along procedurally-similar lines at other levels and in other situations. We can develop an operational plan for a major operating unit, for example, and an operational plan for each minor operation within the major one -- and all such operating plans have to be harmonized.

The process is also continuous; there is never a point at which we can say, "There, our IPBC is finished!" This is true, also, of each of its elements. It was a slightly bitter pill for Gloucester Council to swallow, for example, that their first Corporate Strategic Plan, attractively-bound and the result of considerable work, was in some sense obsolete even as it was being distributed. Moreover, as noted earlier the moment one "Planning Year" ends it is replaced with another; the "Budget Year" of Planning Year One becomes Planning Year Two as we move into it.

Finally, if a process is iterative, recursive, continuous, and addresses the challenges, opportunities and threats of

dynamic internal and external environments, it has to be flexible. We should never fall in love with our plans, therefore, however hard they were to develop and however elegant the result.

9. Use the participative philosophy and style that is so integral to effective IPBC

IPBC is not simply a process for ensuring that key decision-makers approach their individual planning, budgeting and control in a disciplined way, asking the right questions and doing the right things at the appropriate times. It is, additionally, a process through which, collectively and as harmoniously as feasible, they put a suitable planning base under organizational activities as a whole. It is intended to counter the tendency to focus, here and now, on one aspect or component of an organization to the exclusion of other components, the organization overall, the external environment, and the future. It requires instead that politicians and managers take off their parochial hats from time to time and focus on the organization in its environment, as a complex and dynamic system in which the interrelationships among the parts are as important as the parts themselves.

If organizations are seen as complex systems, in dynamic interaction with ever-changing environments, it follows that decision-makers will reach out participatively to establish appropriate and dynamic linkages both inside and outside the organization. Additionally, however, IPBC rests on a recognition of the power of commitment in fostering personal and organiza-

tional productivity, and assumes a positive relationship between the extent to which someone participates meaningfully in the establishment of their working objectives and conditions of work and their level of commitment to the pursuit of these objectives. It recognizes, also, the fact that the perspective of any single decision-maker is always coloured by such very personal factors as values, experience, education, current physical and emotional condition, and so on. Accordingly, it assumes the need to bring different perspectives to bear on important decisions, and hence the need for an open and frank exchange of insights and information.

IPBC also assumes the inherent importance, for their own sake and quite apart from any concern with organizational productivity, of such things as the individual's sense of personal worth and the consequent need for a felt measure of control over matters central to his or her personal well-being. Accordingly, it sets a special value on a high quality of work life. This basic concern with human values is linked to the recognition of the power of commitment, and to the need to see key decisions from multiple perspectives and gather information and insights wherever these can be found cost-effectively. It is linked, also, to a recognition that organizations are complex systems in constant interaction with a dynamic environment. When these various linkages are understood and accepted, it becomes apparent that a participative, reaching-out, roll-up/roll-down style of decision-making is greatly to be preferred to one that

is top down, elitist, exclusive, autocratic, and guards information and insights jealously within individual power centres.

It is critical, therefore, that we never "edict" IPBC. I once worked on MBO with a group of colonels from the Department of National Defence. They parodied MBO and with some [illegible] given the philosophy and style of its implementation -- as "Management by Order." We cannot "order" people to become committed, involved and enthusiastic. We cannot tell them, precisely, what they can produce and at what quality and cost levels, on what schedule, when the performance knowledge required for intelligent decisions on such matters is locked within their personal experience and intuition, and when their productivity is in part a function of how much of their hearts and souls they commit to the producing.

Neither should we seek to use IPBC primarily as an instrument for the top-down appraisal of performance. When, in its zeal for PPBS, the federal Treasury Board Secretariat implemented a supposedly-complementary Operational Performance Measurement System (OPMS) that required managers to defend their budget submissions with efficiency and effectiveness measures, it took the more perceptive managers very little time to recognize that demonstrably improved efficiency could have a negative effect on their assigned resource base. With such recognition they moved swiftly to play an OPMS numbers game, very circumspectly. IPBC, too, can degenerate into a profitless defensive numbers game, if the style of implementation fosters a "we-they" separation

between management levels.

10. Recognize, more generally, the importance of behavioral factors

As a final implementation guideline, it is absolutely vital to keep in mind throughout the implementation process that IPBC is a "people" process in which behavioral factors are pivotal. It is not supplies, equipment, physical facilities or even money we are seeking to manipulate, primarily, but the behaviour of live human beings. We are asking the decision-making cadre to carry out more informed, thoughtful, analytical, disciplined planning, and to move away from a narrowly-focussed concern with their own particular areas of responsibility. We are also asking them for higher productivity, and to enter willingly into a process of meaningful accountability in which the weaker among them will be more exposed and therefore more vulnerable.

We should be as aware as possible, therefore, of the motivational forces at work. We should consider very carefully the need for effective communications -- and what is being communicated informally as well as formally -- and the companion need for appropriate education, training and development. We should expect anxiety and insecurity when existing power relationships are to be changed or it is perceived they might be. Then, too, there is "the eye of the beholder" factor; from where we sit things have to look different from where others sit, if only because of our organizational perspective and who we are. And we have to look sensitively at existing traditions, practices, and

procedures, and not ride rough-shod over matters that are accepted and valued parts of the existing organizational culture.

It is critical, too, to keep always before us in implementing IPBC that there are very severe limits to decision-making rationality. The decision-makers, including ourselves, will not be all-wise, all-seeing, all-knowing. Their decision-making will never be objectively rational; they cannot divorce it from their reality as complex, valuing, sensing, feeling, intuitive human beings. There will be time constraints and information constraints at work and IPBC will compete with other organizational priorities as well as personal ones.

CONCLUSION

From the Gloucester experience with IPBC we learned that normal human beings, who had found their way through the usual channels into political and managerial roles in a major municipality, could use IPBC to improve their productivity very significantly. We found they could plan, strategically, without sophisticated support in the way of data collection and analysis, and could translate decisions on strategic direction into effective operational plans.

There was no revolution in human behaviour involved or required. We had the time and personal commitment to design a process to fit the Gloucester environment. We had the professional resources, moreover, to support corporate and operational managers in familiarizing themselves with the process and, subsequently, in implementing it. Finally, we were able to fine-

tune the process as weaknesses in design became apparent during implementation.

We were never greatly concerned when things did not work out as planned. We anticipated and encountered key actors who could not play the roles expected of them effectively, and either provided extra support to them or accepted lower performance as being appropriate. There were slippages in the IPBC schedule, but we had allowed enough slack between scheduled events that such slippages could be accommodated -- and where they could not, again, we adjusted the IPBC process to the new reality.

On the basis of our Gloucester experience, then, I see no important flaw in the philosophy, style and systematic framework of IPBC. The six stages continue to make very good sense, as does spreading them over a full planning year. The break-out of operational planning into its set of five interlocking plans (related respectively to results, action, resources, budgets and control), tied to regular reworking or recycling until all five are in harmony, also stood the test of Gloucester, although we did come to realize that the action plan and resource plan need to be seen as working documents, to be used primarily in moving intelligently from the results plan to budgets; otherwise, IPBC would have drowned in a sea of too many separate plans.

As to philosophy and style, the shift to a participative style of planning, based on open and frank communications, made a particularly strong contribution to increased productivity. This became clear, for example, in the simple move to the position

that Council members and senior staff comprised corporate management and hence shared, jointly, the senior responsibility for providing overall direction.

In terms of generalizing the Gloucester experience to other public organizations, or assuring its longevity in Gloucester once its original champions move out of the picture, the assessment is less positive. I am now convinced that IPBC is not a process which, once introduced carefully to politicians and managers, is so obviously sound and so congenial that it will be warmly endorsed and acted upon from that point on. On the contrary -- and despite its demonstrable affinity to competent, productive and accountable management -- it requires a great deal of care and nurturing before it takes hold in an organization. This is not, I believe, because it is designed only for the exceptionally competent; it is not. It is more because our organizations have yet to accept the tenets of effective, efficient, economical and truly professional managing, let alone those of IPBC. Until such tenets are accepted, and an organization has professionalized its managing to some extent, the vital underpinnings of IPBC will be lacking.

We were extraordinarily fortunate in Gloucester to have a CAO who moved very professionally as a manager, and who supported IPBC through its first year of implementation not only explicitly but in all the less obvious ways that support needs to be given. We also chose well in appointing our Coordinator, Corporate Planning and Budgeting; he provided very well the necessary

bridge between basic concepts and Gloucester practice, and struck the right balance between representing the CAO in a coordinating capacity and providing direct support to the individual manager. That the Ministry of Municipal Affairs and Housing had launched Municipal Action '85 was another fortunate circumstance, as it assured funding for my own role that might have been difficult to obtain within the regular municipal budget -- and I believe it a fair if highly subjective assessment that the combination of theoretical understanding, managerial credibility and facilitative strengths I was able to bring to the process was vital to its success.

When a process depends for success upon so favorable a juxtaposition of forces, its general applicability can be questioned. I now understand IPBC, and can lead its implementation competently and with positive and even striking impacts on organizational productivity. But after recently reviewing the written material developed for Gloucester -- the Working Manual, the Guide to Operational Planning, and the 1986 Corporate Strategic Plan -- it is clear how little of IPBC this material communicates, standing alone. My final conclusion, then, is that IPBC is very much an art and difficult-to-inculcate craft, resting heavily on the all-round managerial competence of the intended practitioners and on the support provided to them. As such, it is not any more likely to take hold at present in Canada's public services than did PPBS, MBO, MBR, or ZBB. It can be implemented in the normal public organization with powerful results, but such

implementation requires careful and skilled nurturing, and the ultimate quality of the results will be a function of how well it is introduced, how strongly committed to it the most influential decision-makers are, the level of professional competence of participating managers and support specialists, and the quality of the ongoing support provided to the process itself.

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For more information, contact:
Dr. Teresa Anderson, Editor
Faculty of Administration
University of Ottawa
Ottawa, K1N 6N5